

## ABSTRACT

A material comprising a resin comprising unsaturated vinyl units and a magnetic material; a spherical composite composition, which is produced by a simple production process having high productivity without the need of two or more production steps; and a process of producing the spherical composite composition are set forth. The spherical composite composition can be obtained by adding a magnetic material to an aqueous medium having a resin dispersed therein, dispersing the material in the medium, and then forming the dispersion into particles by spray drying.